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UNITED STATES DISTRICT COURT, SOUTHERN DISTRICT OF NEW YORK

UNITED NATIONAL SPECIALTY INSURANCE COMPANY

Docket No.: 08 CV 2936

Plaintiff,

-against-

RULE 7.1 STATEMENT

563-569 CAULDWELL REALTY LLC, f/k/a 381 E. 160 EQUITIES, LLC, M&P REALTY MANAGEMENT LLC and OMAR PANIAGUA.

Defendants.

RULE 7.1 STATEMENT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for 563-569 CAULDWELL REALTY LLC, f/k/a 381 E. 160 EQUITIES, LLC. and M&P REALTY MANAGEMENT LLC states that the aforementioned defendants have no corporate parent and that no publicly held corporation owns ten percent or more of its stock.

DATED:

New York, New York

April 16, 2008

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Respectfully submitted,

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